

The Gazette of India

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No. 16] NEW DELHI, SATURDAY, MAY 31, 1958/JYAISTHA 10, 1880

NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 24th May, 1958:—

Issue No.	No. and date	Issued by	Subject
71	G.S.R. 397, dated the 19th May, 1958.	Ministry of Finance.	A drawback allowed in respect of duty paid imported steel wire of steel strips used in the manufacture of umbrella ribs.
	G.S.R. 398, dated the 19th May, 1958.	Ditto.	The Customs Duties Drawback (Umbrella Ribs) Rules, 1958.
72	G.S.R. 399, dated the 21st May, 1958.	Ditto.	Draft amendment to be made in the Customs Duties, Drawback (Roofing Felt) Rules, 1957.
73	G.S.R. 415, dated the 24th May, 1958.	Ditto.	Exemption of oilcakes, when exported, from the whole of customs duty leviable thereon.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

PART II—Section 3—Sub-section (1)

General Statutory Rules (including orders, bye-laws etc. of a general character) issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).

MINISTRY OF HOME AFFAIRS

New Delhi, the 22nd May 1958

G.S.R. 418.—In exercise of the powers conferred by sub-section (1) of section 3 of the All-India Services Act, 1951 (61 of 1951), the Central Government, after

consultation with the Governments of the States concerned, hereby makes the following amendment in the All India Services (Conduct) Rules, 1954, namely:—

In rule 15 of the said Rules, after the proviso to sub-rule (2), the following Explanation shall be inserted, namely:—

“Explanation.—For the purposes of this sub-rule, the expression ‘movable property’ includes *inter-alia* the following property, namely:—

- (a) jewellery, insurance policies, shares, securities and debentures;
- (b) loans advanced by such Government servant, whether secured or not;
- (c) motor cars, motor cycles, horses or any other means of conveyance; and
- (d) refrigerators, radios and radiograms.”

[No. 16/2/58-AIS(III).]

S. P. MUKERJEE, Under Secy.

New Delhi-1, the 22nd May 1958 1st Jyaishta, 1880.

G.S.R. 419.—In exercise of the powers conferred by the Proviso to article 309 of the Constitution the President hereby directs that the method and field of recruitment for the post of Supervisor, Hindi Teaching Scheme, General Central Service Class II (Gazetted) Rs. 350—560 in the Ministry of Home Affairs will be as in the attached annexure.

Recruitment rules for the post of Supervisor, Hindi Teaching Scheme, Ministry of Home Affairs.

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| 1. Name of post. | Supervisor. |
| 2. No. of posts. | One |
| 3. Classification. | G. C. S. S., Class II Gazetted. |
| 4. Scale of pay. | Rs. 350—25—500—30—560. |
| 5. Whether selection post or non-selection post | N.A. |
| 6. Age limit for direct recruits | Between 35 and 45 years. |
| | Essential. |
| 7. Educational and other qualifications required | <p>1. At least 2nd Class Master's or equivalent Hons. degree in Hindi of a recognised University.</p> <p style="text-align: center;">or</p> <p>equivalent qualification in Oriental learning of a recognised University with English as a subject.</p> <p>2. Degree/Diploma in Education or a recognised University/Institution.</p> <p style="text-align: center;">&</p> <p>3. About 5 years experience of teaching Hindi through the medium of English. (Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified).</p> <p style="text-align: center;">Desirable.</p> <p>1. Knowledge of one or more Indian language other than Hindi.</p> <p>2. Some administrative experience.</p> |
| 8. Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees. | N.A. |
| 9. Period of probation, if any | One year. |
| 10. Method of recruitment whether by direct recruitment or by promotion or transfer and percentage of the vacancies to be filled by various methods. | By Direct recruitment. |

11. In case of recruitment by promotion/transfer, N.A.
grades from which promotion to be made.
12. If a DPC exists what is its composition N.A.
13. Circumstances in which U. P. S. C. is to be consulted in making recruitment. For direct recruitment.

N.B.—Age limits relaxable in case of Scheduled Castes/Scheduled Tribes candidates in accordance with the instructions issued by Ministry of Home Affairs from time to time.

[No. 4/12/57-H.]

GURBACHAN SINGH, Under Secy.

MINISTRY OF FINANCE

(Department of Revenue)

CENTRAL EXCISES

New Delhi, the 24th May 1958

G.S.R. 420.—In exercise of the powers conferred by sub-rule (i) of rule 16A of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the Notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. S.R.O. 1716, dated the 19th September, 1953.

[No. 59/58.]

S. K. BHATTACHARJEE, Dy. Secy.

(Department of Revenue)

CUSTOMS

New Delhi, the 31st May 1958

G.S.R. 421.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions, of the said section and any rules made thereunder, in respect of duty-paid imported materials used in the manufacture of disinfectants and antiseptics when such disinfectants and antiseptics are manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 181.]

G.S.R. 422.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (DISINFECTANTS AND ANTISEPTICS) RULES, 1958

1. *Short title.*—These rules may be called the Customs Duties Drawback (Disinfectants and Antiseptics) Rules, 1958.

2. *Definitions.*—In these rules, unless the context otherwise requires,—

(a) “the Act” means the Sea Customs Act, 1878 (8 of 1878);

(b) “goods” means disinfectants and antiseptic preparations manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;

- (c) "imported material" means materials, imported into India or the State of Pondicherry on payment of Customs duty.

3. *Goods in respect of which drawback may be paid.*—Subject to the provisions of the Act and these rules a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped, as stores for use on board a ship proceeding to a foreign port.

4. *Rate of drawback.*—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose.

5. *Manner of allowing drawback.*—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall on the relative shipping bill make a declaration that a claim for drawback under section 43B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. *Powers of Customs Collector.*—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon, or to furnish any return in respect thereof.

7. *Access to manufactory.*—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 182.]

G.S.R. 423.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions, of the said section and any rules made thereunder, in respect of duty-paid imported materials used in the manufacture of fatty acids obtained from coconut oil when such fatty acids are manufactured in, and exported from, India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 183.]

CUSTOMS AND CENTRAL EXCISE

New Delhi, the 31st May 1958

G.S.R. 424.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the Customs and Excise Duties Drawback (Art Silk) Rules, 1957, the

same having been previously published as required under sub-section (3) of the said section 43B, namely:—

Amendment

For rule 4 of the said Rules, the following shall be substituted, namely:—

"4. *Rate of refund.*—Subject to the provisions of these rules, refund shall be allowed at the following rates per each pound of goods shipped:—

Art silk fabrics made from yarn

(i) below 75 deniers.

Two rupees.

(ii) 75 deniers and above but not above 100 deniers.

One rupee and twenty-eight naye paise.

(iii) above 100 deniers but not above 135 deniers.

Seventy-seven naye paise.

(iv) above 135 deniers but not above 175 deniers.

Fifty-two naye paise.

(v) above 175 deniers.

One rupee and twelve naye paise:

Provided that in the case of goods manufactured from yarns of different deniers to which different rates of refund are applicable, the refund in respect of the whole of such goods shall be allowed at the lowest of such rates."

[No. 35.]

G.S.R. 425.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

THE CUSTOMS AND CENTRAL EXCISE DUTIES REFUND (FATTY ACIDS)

RULES, 1958

1. *Short title.*—These rules may be called the Customs and Central Excise Duties Refund (Fatty Acids) Rules, 1958.

2. *Definitions.*—In these rules, unless the context otherwise requires,—

(a) "duty-paid materials" means

(i) foreign materials imported, on payment of customs duty, into India or the State of Pondicherry;

(ii) indigenous materials, that is to say, materials manufactured in India or the State of Pondicherry on which Central Excise duty has been paid;

(b) "goods" means mixed total fatty acids obtained from coconut oil, manufactured in India or the State of Pondicherry from duty-paid materials;

(c) "refund" means drawback of import duty on foreign materials and includes rebate of Central Excise duty on indigenous tinplate.

3. *Goods in respect of which refund may be paid.*—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excise and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. *Rate of refund.*—The rate of refund admissible under these rules shall be Rupees one hundred and forty-one per ton of goods shipped.

5. *Exporters' declarations and documents.*—At the time of the shipment of the goods, the shipper shall

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill, the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. *Time-limit for refund claim.*—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund to the Customs Collector within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. *Powers of Customs Collector.*—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid materials used in the manufacture of the goods and the duty paid thereon.

8. *Access to manufactory.*—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 36.]

M. A. RANGASWAMY, Dy. Secy.

RESERVE BANK OF INDIA
(Exchange Control Department)

Bombay, the 15th May 1958

G.S.R. 426.—In pursuance of the notification of the Government of India in the Ministry of Finance No. 12(12)-F1/49, dated the 10th September, 1949, the Reserve Bank of India hereby makes the following amendment in its notification No. F.E.R.A.87/49-R.B., dated the 10th September, 1949, as amended upto 29th April, 1958, namely:—

In the said notification, in clause (iv) for the figure "50", the figure "100" shall be substituted.

[No. F.E.R.A.163/58-R.B.]

K. G. AMBEGAOKAR, Deputy Governor.

MINISTRY OF COMMERCE AND INDUSTRY

New Delhi, the 27th May 1958

G.S.R. 427.—In exercise of the powers conferred by sub-clause (i) of clause 5 of Cotton Textiles (Export Control) Order, 1948, the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in the late Ministry of Commerce No. 67-CW(25A)/48, dated the 26th March, 1948, namely:—

In the said notification, in proviso (iv) to paragraph 5, for the words brackets and figures "in sub-paragraph (2) to (5)" the words, brackets and figures "in sub-paragraph (2) to (4)" shall be substituted.

[No. 25(26)-TEX(A)/57-4]

B. K. VARMA, Under Secy.

MINISTRY OF IRRIGATION AND POWER*New Delhi, the 23rd May 1958*

G.S.R. 428.—In exercise of the powers conferred by sub-section (3) of section 1 of the Wakf Act, 1954 (29 of 1954), the Central Government hereby appoints the 1st of June, 1958, as the date on which the said Act shall come into force in the Orissa State.

[No. 2/1/58-M.W.]

P. K. SARKAR, Under Secy.

MINISTRY OF TRANSPORT AND COMMUNICATIONS**(Department of Transport)****(Transport Wing)****PORTS***New Delhi, the 23rd May 1958*

G.S.R. 429.—The following draft of certain rules for the Port of Cochin which the Central Government proposes to make in exercise of the powers conferred by section 6 of the Indian Ports Act, 1908 (15 of 1908) and in supersession of the notification of the Government of India in the Ministry of Transport No. S.R.O. 375, dated the 21st January, 1957 as amended from time to time, is published as required by sub-section (2) of the said section 6 for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after 1st July, 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1. These Rules shall come into force on the.....

2. Fees and charges shall be levied at the Port of Cochin in accordance with any of the sections of the schedule annexed hereto which is applicable to the circumstances of the case.

3. Applications for refund of fees or charges paid shall not be considered unless submitted in writing to the Port Authority within six months from the date of first payment and no refund shall be made unless the amount refundable is one rupee or more.

SCHEDULE**SECTION I***Hire of Hand Cranes at the Shallow Wharf*

10-ton hand crane	Rs. 4.00 per hour or part thereof during day or night subject to a minimum charge of Rs. 8.00.
2-Ton hand crane	Rs. 2.00 per crane per hour or part thereof during day or night subject to a minimum charge of Rs. 4.00 per crane.

NOTES.—(i) The minimum charge will be recovered if a requisition is cancelled in writing before the commencement of the period of hire as specified in the requisition, *provided* that the Traffic Manager may, at his discretion, waive this charge if the notice of cancellation is received before action has been taken by the Port to comply with the requisition.

(ii) In cases where no written notice of cancellation is received before the commencement of the period of hire as specified in the requisition charges payable for the full period of requisition subject to the minimum will be levied.

(iii) If the crane is used only for a portion of the period applied for, charges payable for the full period will be levied.

(iv) If the Port, in order to suit its convenience, does not supply the crane as per requisition no charges will be levied provided the Traffic Manager certifies to that effect in writing.

Conditions of Hire

1. The necessary labour shall be supplied by the hirer.

2. The Port shall not be responsible to the hirer or any other person for any loss or damage arising directly or indirectly from the use of the cranes during the period of hire and the hirer shall be liable to indemnify the Port against all loss or damage.

SECTION II

Charges for the Hire of Port's Plant and Appliances

Charges for the hire of the Port's plant and appliances shall be levied as under:—

Sl. No.	Name of craft, plant or appliance	Amount of hire Rate	Unit
1	2	3	4
Rs. nP.			
1	Slipway	33.50	Per 24 hours or part thereof.
2	Pile Driving Pontoon—		
	(i) with boiler in commission	200.00	Per 8 hours or part thereof and Rs. 37.50 per hour or part thereof for work over 8 hours.
	(ii) without boiler or mooring tubulars	50.00	Per day or part thereof.
		75.00	Per night of part thereof.
3	Fender Pontoon	90.00	Per day or Part thereof.
		135.00	Per night of part thereof.
4	Diving Plant	42.00	Per day or part thereof.
		63.00	Per night of part thereof.
5	12-ton stationary crane at Dry Dock.	60.00	Per day or part thereof.
		90.00	Per night or part thereof.
6	Portable Welding Plant	45.00	Per 8 hours or part thereof during day.
		67.50	Per 8 hours or part thereof during night.
7	30-ton weighing clock (or spring balance).	7.50	Per day or part thereof.
		11.25	Per night or part thereof.
8	Anchor Boat	22.50	Per day or part thereof.
		33.75	Per night or part thereof.
9	Small rowing boats No. 1 or No. 2.	3.00	Per day or part thereof.
		4.50	Per night or part thereof.
10	Fire Float	130.00	For the first 6 hours or part thereof.
		80.00	For the second or every subsequent 6 hours or part thereof.
11	Trailer pump	75.00	For the first 6 hours or part thereof.
		65.00	For the Second and subsequent 6 hours or part thereof.
12	Fire tender	2.25	Per running mile.

NOTES.—1. In cases where hire by night is permitted and the period of hire extends over day and night, both day and night charges will be collected provided that only night hire will be charged if the total period of hire does not exceed 8 hours.

2. In cases where the plant and appliances are hired out for work during day only but are allowed to remain during night at the premises and in the custody of the hirer to suit the convenience of the Port,

no extra charges for the night will be charged for, provided that the Traffic Manager, the Executive Engineer or the Mechanical Superintendent as the case may be certifies in writing to the effect that the retention of the plant at the hirer's premises during the night was considered necessary and safe to do so, and the plant was not used during night.

Conditions of Hire

1. For the purpose of these rules:—
 - (a) "day" means the period from 6 A.M. to 6 P.M. and "night" means the period from 6 P.M. to 6 A.M.
 - (b) "period of hire" means the period from the time the plant is made available to the hirer till it is actually returned to the Port.
2. Serial Nos. 2, 3, 6, 10, 11 and 12 of the above table shall not be hired except with the Port crew, and the charges set out in the table included the cost of the services of the crew and of fuel.
3. When Port plant and appliances are requisitioned for a specified number of hours but are used not continuously but at different times to suit the convenience of the Port or due to circumstances beyond the control of the parties concerned, charges will be calculated as if the hire was for a continuous period, by totalling up the broken periods of work, instead of rounding off each spell of work separately, provided a certificate to this effect is produced from the Port's Traffic Manager or the Executive Engineer or the Mechanical Superintendent as the case may be.
4. The hire charges prescribed in respect of fire float under item 10 include the services of the tug towing the Fire Float and the two pumps attached to the Fire Float. Any additional pump used shall be charged for extra at the prescribed rate.
5. If a requisition is cancelled in writing or if the services of the plant or appliances requisitioned for use are not utilised, the lowest hire charges payable in respect of the respective item shall be recovered from the party requisitioning the services of the plant or appliances. The Administrative Officer may, however, at his discretion, waive the charges, if the written notice of cancellation of requisition is received before action has been taken by the Port to comply with the requisition. No charges will be levied if, to suit its convenience, the port does not supply the plant or appliance at the time requisitioned for.
6. The Port undertakes no responsibility for any loss of life or property or for any damage to person or property, which may be directly or indirectly due to the failure at any stage of such plant or appliances.
7. Where plant or appliances are worked or used by the hirer or by his servants or Agents, the hirer shall be responsible for making good all losses or damages sustained to Port property other than those due to fair wear and tear.
8. Plant and other Port appliances may be let out on hire only when they can be spared from their Port uses, and normally for use within the limits of the Port.
9. In special cases where the Conservator of the Port permits the use of the plant and appliances outside the limits of the Port, the hire charges shall be determined in each individual case.

SECTION III

Charges for the Hire of Port's Tugs and Launches

A. Charge for the hire of Port's tugs

1. S.T. 'Cochin'

- (A) Services rendered to vessels paying berth hire for assisting them to and from berths.—Free.

(B) For towing vessels (other than assistance to vessels paying berth hire).

For towing in the inner harbour or outer Harbour.

Amount of hire

Unit

Rs.

260.00

Per hour or part thereof during day.

390.00

Per hour or part thereof during night.

Provided that charges at the rates prescribed for night hire shall be levied for every hour or part thereof which extends over both day and night.

(C) For assisting sea-going vessels in distress within Port limits.

Rs.

975.00

Per 6 hours or part thereof during day.

1350.00

Per 6 hours or part thereof during night.

Provided that charges at the rates prescribed for night hire shall be levied for every period of six hours or part thereof which extends over day and night.

(D) For assistance of non-sea-going vessels in distress within port limits.

Rs.

260.00

Per hour or part thereof during day.

390.00

Per hour or part thereof during night.

Provided that charges at the rates prescribed for night hire shall be levied for every hour or part thereof which extends over both day and night.

NOTE.—The rates for other services including fire-fighting salvage and services involving extraordinary risks will be determined by Government in each individual case on recommendations made by the Conservator of the Port.

2. S.T. "Biccu"

(a) For assisting sea-going vessels in distress within Port limits.

Rs.

705.00

Per 6 hours or part thereof during day.

975.00

Per 6 hours or part thereof during night.

Provided that charges at the rates prescribed for night hire shall be levied for every period of six hours or part thereof which extends over both day and night.

(b) For hire including hire for assistance to non-sea-going vessels in distress within port limits.

Rs.

100.00

Per hour or part thereof during day.

150.00

Per hour or part thereof during night.

Provided that charges at the rates prescribed for night hire shall be levied for every hour or part thereof which extends over both day and night.

3. Tug "Ramavarma"/Tug "Hussaniah"

Hire including hire for assistance to non-sea-going vessels in distress within Port limits.

Rs.

21.00

Per hour or part thereof during day.

31.50

Per hour or part thereof during night.

Provided that charges at the rates prescribed for night hire shall be levied for every hour or part thereof which extends over both day and night.

Conditions for the hire of Port's Tugs

1. In all cases where the Conservator of the Port decides that the tug should be insured for the period of hire, the owner or owners or agents of the vessel in distress shall pay the insurance premium in respect of the tug plus twenty per cent. of the said premium.

2. In every case the actual cost of replacing any Port property lost and repairing any damage done to Port property shall, unless the said loss or damage is covered by the aforesaid insurance, be payable by the owner or owners or agents of the vessel in distress.

3. The tugs shall not be hired except with the Port crew, and the charges set out in the table include the cost of the services of the said crew and of fuel.

4. The Port undertakes no responsibility for any loss of life or property or for any damage to person or property which may be directly or indirectly due to the failure at any stage of the tugs. The hirer shall indemnify the Port against all loss or damage except loss or damage due to fair wear and tear.

5. "Period of hire" means the period commencing from the time the tug leaves her moorings or previous duty, whichever is later, to the time she returns to her moorings or attends to subsequent duty whichever is earlier.

6. "Day" means the period from 6 A.M. to 6 P.M. and "night" means the period from 6 P.M. to 6 A.M.

7. If the services of the tug are made available not continuously but at different times to suit the convenience of the Port or due to circumstances beyond the control of the parties concerned, charges will be calculated by totalling up the broken periods of work and treating them as one continuous period up to the time the tug finally returns to her moorings or attends to subsequent duty.

8. The tugs may be let out on hire only when they can be spared from their port uses and at the discretion of the Port Authority.

B. Hire of Port Launches, including hire for assistance to vessels in distress within Port limits.

Sl.	Name of Launch	Rate per vessels assisted
1	M.L. "Pilot"	Rs. 15.00 per hour or part thereof during day Rs. 22.50 per hour or part thereof during night.
2	M.L. "Bertha"	} Rs. 7.50 per hour or part thereof during day
3	M.L. "Vypeen"	
4	M.L. "Gundu"	
5	M.L. "Chitra"	Rs. 11.25 per hour or part thereof during day
6	M.L. "Survey"	} Rs. 12.00 per hour or part thereof during day
7	M.L. "Malabar"	
8	M.L. "Dorothea"	
9	M.L. "Leonore"	Rs. 18.00 per hour or part thereof during night.
10	M.L. "Vasco"	Rs. 6.00 per hour or part thereof during day. Rs. 9.00 per hour or part thereof during night.

Conditions of Hire

1. In the above table "day" means the period from 6 A.M. to 6 P.M. and "night" means the period from 6 P.M. to 6 A.M.

2. When a period of hire covers both day and night charges for the hour that extends over both day and night shall be levied at the rate prescribed for night.

3. The launches shall not be hired except with the Port crew, and the charges set out include the cost of the services of the said crew and fuel.

4. Launches may be let out on hire only when they can be spared from their Port uses, and at the discretion of the Port Authority.

5. The Port shall not be responsible to the hirer or any other person for any loss or damage arising directly or indirectly from the use of the Port launches during the period of hire. The hirer shall indemnify the Port against all loss or damage except loss or damage due to fair wear and tear.

6. "Period of hire" means the period commencing from the time the launch leaves her moorings or previous duty whichever is later, to the time she returns to her mooring or attends subsequent duty whichever is earlier.

7. If the services of the launches are made available not continuously but at different times to suit the convenience of the Port or due to circumstances beyond the control of the parties concerned, charges will be calculated by totalling up the broken periods of work and treating them as one continuous period up to the time the launches finally return to their mooring or attend to subsequent duty.

SECTION IV

Rules regarding Demurrage and Transit Accommodation for Imports, Tranship Goods and Exports.

Part I—Import and Tranship Goods

1. (a) Demurrage is chargeable on import goods left in the Port premises after the expiry of the free storage period at the rates prescribed in the Schedules below subject to a minimum charge of twenty-five naye Paise on any one consignment, i.e., goods covered by a single import application.

(b) Tranship goods shall be allowed free storage in the transit accommodation provided for the class of goods in question for six days excluding Sundays and Holidays reckoned from the last day of discharge of the wharf cargo by the vessel from which the goods were landed or from the last day of discharge at the wharf in the case of boated cargo, in addition to the days the vessel by which the goods are transhipped remains in Port. Free days for imported American cotton shall be computed from the day following the date of issue of the fumigation certificate by the Officer-in-Charge of the Port's Fumigatorium.

A.—Schedule of Demurrage on Imports

Item No.	Classification	How charged	Rate
1 (a)	Goods left lying in the Transit Sheds or in the open transit space and on which landing fees and wharfage are fixed on weight or measurement.	Per ton per day	Rs. nP.
		1st week	0.40
		2nd week	0.80
		Succeeding period	1.20
(b)	Liquids left lying in the Transit Sheds or in the open transit space and on which landing fees and wharfage are fixed on gallonage basis.	Per ton (equivalent to 216 gallons) per day.	1st week 0.40 2nd week 0.80 Succeeding period 1.20

NOTE.—For determining the rates on fractions of tons, the same method as for calculating landing and shipping fees and wharfage will be adopted.

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|---|--|-------------------|--|
| (c) Goods left lying in the Transit Sheds or in the open transit space on which the fees and wharfage is fixed "per each" or by number. | Per each/package/ number per week or part of a week. | 1st week | 25 per cent of the landing fees and wharfage. |
| | | 2nd week | 50 per cent of the landing fees and wharfage. |
| | | Succeeding weeks. | 100 per cent of the landing fees and wharfage. |
-
- | | |
|--------------------------------|--|
| 2 Sweepings collected on board | Demurrage as applicable according to above classifications. |
| 3 Goods from unknown vessels | Demurrage as applicable according to the above classifications up to a maximum of two months only. |
| 4 Salvaged goods | Demurrage as applicable according to the above classifications. |
| 5 Overcarried cargo | Demurrage will be charged at the rate applicable to the original consignment. |

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|---|--|
| 6 Packages which have been landed empty or partly empty. | Demurrage as applicable according to above classifications. |
| 7 Uncleared goods left lying in the Transit Sheds or open transit spaces for over four months pending disposal either by clearance or sale. | Demurrage as applicable according to the above classifications upto and including the date of clearance or the date of sale. |

B.—Schedule of Demurrage of Tranship Goods.

Classification	Dues leviable
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1 (i) Goods originally manifested at the Port of Shipment for transshipment at Cochin.	As per item 1 to 3 of the Schedule of Demurrage on Exports.
(ii) Goods not originally manifested for transshipment at Cochin but meant for other ports, landed at this Port but reshipped later, provided the prior written permission of the Port's Traffic Manager for reshipment of the goods is obtained before landing the said goods.	

2. Free storage in the Port's transit accommodation at the Willingdon Island wharf will be allowed on wharf cargo for four days in addition to Sundays and holidays reckoned as follows:—

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|---|--|
| (a) Cargo landed direct | Commencing from the day following the day of completion of discharge of the cargo by the vessel concerned. |
| (b) Cargo boated to the wharf from ships in stream. | Commencing from the day following the day of completion of discharge of the cargo at the wharf. |
| (c) Goods short-landed and over-carried to another port but brought back to Cochin. | Commencing from the day of completion of discharge by the vessel bringing the cargo back. |
| (d) Salvaged goods | Commencing from the day following the notification of salvage by the Receiver of Wreck. |

NOTES.—In addition to the above free days, the following periods shall be allowed free storage:—

- (a) Any period during which the Head of the Customs Department at the Port certifies that the goods were detained by him for examination under section 32 or for tests under sections 194 and 195 of the Sea Customs Act, 1879 (VIII of 1879) other than for the ordinary process of appraisement and that the detention was not attributable to any fault or negligence on the part of importers.
- (b) Any period during which the Port is unable to trace the package owing to congestion of accommodation wrong sorting or incorrect tallying.

This period will be reckoned from the day of the receipt of the enquiry for the package in the Office of the Wharf Superintendent to the day succeeding that on which the package is traced out which fact will be announced by a notice affixed to the notice board in the concerned transit shed.

- (c) Any period during which goods are detained by the Health Officer or any other Officer duly authorised in this behalf by the Administrative Officer, Cochin Harbour before being destroyed.

3. Goods detained for survey and actually certified to have been surveyed, either by the Steamer Agents or the Administrative Officer, Cochin Harbour

shall be allowed free storage accommodation for a period not exceeding twenty-one days (in addition to Sundays and holidays) from the day following the complete discharge of the wharf cargo by the vessel:—

Provided that—

- (a) the application for survey giving full details of the quantity, description, marks and numbers of goods to be detained for survey is received by the Traffic Manager within the free days prescribed in rule 1 above;
- (b) the actual survey is completed within the twenty-one days thus allowed; and
- (c) such goods are removed on or before the working day following that on which the survey was completed.

NOTES.—(i) In respect of goods surveyed on the last free day, no demurrage will be levied if such goods are removed on the next working day succeeding that on which they were surveyed.

(ii) In the case of salvaged goods detained for survey, the twenty-one days excluding Sundays and holidays shall be calculated from the day following the notification of salvage by the Receiver of Wrecks.

4-A. After the expiry of the free storage period, import goods are liable to be moved at the discretion of the Traffic Manager. In cases where the moving takes place charges at the following rates shall be levied, except in cases specified in Rule 4-B.

- (1) Within transit sheds or open transit accommodation . . . Rs. 1.00 per ton.
- (2) From the transit sheds to the open transit accommodation . . . Rs. 1.00 per ton.
or *vice versa*.
- (3) From the Transit Sheds or the open transit accommodation
to other sheds or to the import warehouses or to the open
storage area. Rs. 3.00 per ton.

4-B. In the case of goods which are charged landing and Shipping Fees on the basis of a unit of 54 gallons or "each" removing charges shall be levied as follows:—

	For removals covered by items (1) & (2) of Rule 4-A above	For removals covered by item (3) of Rule 4-A above
	Rs. nP.	Rs. nP.
1. For 54 gallons	0.23	0.70
2. Motor cars, each	3.05	6.80
3. Motor cycles with or without side car, each	1.17	3.05
4. Bicycles, each	0.47	0.94
5. Rickshaws, each	0.70	1.41
6. Other carriages, each	1.17	3.05

5. Demurrage shall not be charged on goods landed in excess of the original manifested quantity provided that they are cleared within 30 days including Sundays and holidays from the day of submission by the Port of the out-turn statement of a vessel from which excess landed goods are landed.

6. In the case of goods ready for despatch by rail within the free period for which requisitions for railway wagons have been made during that period, but which are not removed by rail owing to non-supply of railway wagons and consequently incur demurrage for the second and succeeding weeks demurrage for the entire period may be levied at the lowest rate applicable to the particular consignment.

7. Goods shall not be delivered until landing fees, wharfage, demurrage and any other charges, leviable under the rules have been paid and the receipt therefor presented to the transit shed clerk.

8. (a) The Port assumes custody of import goods except those on which landing fees are not paid, from the time they are landed till the expiry of the free period allowed for storage of such goods in the Port's premises. The Port does not, however, accept any responsibility for the import goods which have once been opened for Customs examination and they shall lie in the Port's premises at the entire risk of the owner thereof.

(b) The Port assumes custody of tranship goods except those on which landing fees are not paid for four days excluding Sundays and holidays reckoned from the commencement of the free period of storage allowed for such goods.

Part II—Exports

1. (a) No goods shall be brought into the Port's transit accommodation for shipment without a duly passed Export Application. All goods so brought and shipped shall be allowed free storage in the transit shed accommodation provided for the class of goods in question for six days, excluding Sundays and holidays, from the actual day of receipt of the goods in the Wharf premises in addition to the days the vessel in which shipment is effected remains in Port.

(b) Goods not shipped will not be allowed free storage and shall be liable to the payment of export demurrage as per schedule for the entire period the goods remain in the Port premises.

2. In the case of salvaged goods, six working days excluding Sundays and holidays shall be allowed free from the day on which the goods are actually salvaged.

3. After the expiry of free days demurrage shall be levied at the rate prescribed in the following schedule upon all goods left in the port premises, subject to a minimum charge of twenty-five naye Paise on any one consignment, i.e., the goods covered by one export application.

Schedule of Demurrage on Exports

Item No.	Classification	How charged	Rate
			Rs. nP.
1	(a) General cargo	Per ton per day	1st week 0.20 2nd week 0.40 Succeeding period 0.60
	(b) Goods on which the rate of shipping fees is fixed "per each".	Per package per week or part of a week.	1st week 25% of the shipping fees and wharfage. 2nd week 50% of the shipping fees and wharfage. For each succeeding week. } 100% of the shipping fees and wharfage.
2	Salvaged goods	Same as under 1 above.	
3	Shut out goods	Same as under 1 above.	

NOTE.—For determining the rates on fractions of tons, the same method as for calculation, landing and shipping fees and wharfage will be adopted.

4. Goods placed in spaces which are not intended as spaces to be occupied by goods in transit may be charged at the maximum demurrage imposed and no free time shall be claimable. Such goods may be removed by the Traffic Manager or an Officer authorised by him in this behalf at the expense and risk of the owners or consignees to one of the spaces provided for goods in transit.

5. The Port does not assume any custody of or responsibility for export goods. They remain in the transit accommodation in the custody and at the sole risk and responsibility of the owners or steamer agents as the case may be.

Part III—General

1. After demurrage begin to accrue no allowance shall be made for Sundays and holidays.

2. If at any time the Administrative Officer should apprehend a serious congestion in the transit sheds or other space allotted for goods in transit to the detriment of the rapid transport of goods through the port, he may direct the owners or consignees of any specified goods to remove such goods from the transit accommodation within a given time. Goods not removed within that time may be charged, with demurrage not exceeding Rs. 10 per ton *per diem* until their removal and if on the imposition of such charge the goods are not removed, he may cause them to be removed from the transit sheds or other spaces at the expense of the owners and may stack them in any open space within the port at the risk of the owners.

3. The Administrative Officer, Cochin Harbour, may in special cases, remit the whole or any portion of the charges leviable under these rules.

4. "Day" for the purposes of these rules shall mean the period from 12 midnight on one day to 12 midnight on the succeeding day.

5. For the purposes of these rules "holiday" shall mean any day declared to be a holiday by the Administrative Officer, Cochin Harbour.

SECTION V

Miscellaneous Charges

(1) Hire of Trays, Tarpaulins and Slings

Name of plant or appliance	Amount of hire	Unit
	Rs. nP.	
Trays for tea cases	4 50	per tray per day or part thereof.
Tarpaulins	1 50	per tarpaulin per day or part thereof.
<i>Slings :</i>		
Capacity 1½ tons	2 25	Per sling per day or part thereof.
" 3 "	4 50	"
" 10 "	9 00	"
" 20 "	15 00	"
" 30 "	22 50	"

NOTES.—1. The Port shall not be responsible to the hirer or any other person for any loss or damage arising directly or indirectly from the use of the trays, tarpaulins and slings during the period of hire. The hirer shall indemnify the Port against all loss or damage except loss or damage due to fair wear and tear.

2. For the purpose of recovery of the fees for hire specified above the expression 'day' shall mean the period from 6 A.M. on one day to 6 A.M. on the next day.

3. No refund of hire charges shall be allowed in case a notice of cancellation of requisition is not sent to the Traffic Manager in writing so as to reach him at least 2 hours prior to the commencement of the period of hire.

(2) Charges for the use of the Lister Auto-Truck

1. Charges at the Port of Cochin for the use of the Lister Auto-Truck shall be levied as under:—

Per hour or part thereof

.. .. Rs. 3.75.

2. The Port shall not be responsible to the hirer or any other person for any loss or damage arising directly or indirectly from the use of the Auto-Truck during the period of hire, and the hirer shall be liable to indemnify the Port against all loss or damage.

(3) Charges for the use of the Willingdon Island Wharves by Small Craft.

Description of craft	Rate per day or part thereof		Per calendar month or part thereof if a permit is obtained in advance	
	Rs.	nP.	Rs.	nP.
1. Valloms	0	19	3	75
2. Lighters & Barges	0	37	7	50
3. Landing craft, tugs and motor launches	1	50	30	00

Provided that craft solely engaged in transporting import or export cargo on which landing and shipping fees at the wharf rates are payable or tugs and motor launches touching at the wharves for purposes other than loading or unloading shall be exempt from the payment of the said charges.

NOTE.—“Day” means the period from 6 A.M. on one day to 6 A.M. on the next day.

(4) Charges for the use of the Port's Timber Pond.

1. Charges at the Port of Cochin for the use of the Timber Pond at the Willingdon Island Shallow Wharf shall be levied as under:—

For storage of timber -- Six naye paise per log per day or part thereof.

2. The hirer shall supply the necessary labour.

3. The Port shall not be responsible to the hirer or any other person for any loss or damage arising directly or indirectly from the use of the timber pond and the hirer shall be liable to indemnify the Port against all loss or damage.

4. For the purpose of these rules, the expression “day” shall mean the period from 6 A.M. on one day to 6 A.M. on the next day.

(5) Charges for Towing Sailing Vessels.

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|--|---------------------------------|
| (1) For towing between the Pattimar Anchorage No. I (near Vimanativu) and outer roads | { Rs. 60.00 per each operation. |
| (2) For towing between the Pattimar Anchorage No. I and the Pattimar Anchorage No. II (at the south end of Mattancherry Canal) | { Rs. 21.00 per each operation. |
| (3) For towing between the Pattimar Anchorage No. II and the outer roads | { Rs. 75.00 per each operation. |
| (4) For towing between the Willingdon Island wharves and outer roads | { Rs. 60.00 per each operation. |
| (5) For towing between the Willingdon Island wharves and either the Pattimar Anchorage No. I or the Pattimar Anchorage No. II | { Rs. 15.00 per each operation. |

NOTE.—The Port shall not be responsible to the hirer or any other person for any loss or damage arising directly or indirectly from the use of the tug during the period of hire. The hirer shall indemnify the Port against all loss or damage except loss or damage due to fair wear and tear.

SECTION VI

*Rates for the use of storage space*I. *Warehouses.*

- (1) Under permits issued by the Conservator of the Port of Cochin or any other Officer authorised by him in this behalf for periods not exceeding one year. Rs. 15.00 per 100 sq. ft. or less per calendar month or part thereof.
- (2) Under leases for periods :
- (a) Exceeding one year but not exceeding three years. Rs. 13.50 per 100 sq. ft. or less per calendar month of pro-rata for part thereof.
- (b) Exceeding three years but not exceeding five years. Rs. 13.20 -do-

II. *Sheds Except 'M' Shed at the low wharf.*

- (1) Under permit issued by the Conservator of the Port of Cochin or any other Officer authorised by him in this behalf for periods not exceeding one year. Rs. 12.00 per 100 sq. ft. or less per calendar month or part thereof.
- (2) Under leases for periods :
- (a) Exceeding one year but not exceeding three years. Rs. 10.80 per 100 sq. ft. or less per calendar month or pro-rata for part thereof.
- (b) Exceeding three years but not exceeding five years. Rs. 10.50 per 100 sq. ft. or less per calendar month or pro-rata for part thereof.

III. *'M' Shed at the low wharf.*

Under permits issued by the Conservator or any other Officer authorised by him in this behalf for periods not exceeding one year. Rs. 15.00 per 100 sq. ft. or less per calendar month or part thereof.

NOTE.—If, in order to suit the convenience of the Port, a permit is granted for fractions of a calendar month or if the permit is revoked in the course of a calendar month, rent for the actual period of occupation will be charged on a *pro-rata* basis.

SECTION VII

Rules for the use of covered or open space in the Wharf Premises at Fort Cochin belonging to the Port of Cochin

1. The following rules shall apply to all goods including personal effects landed at or brought for shipment to the Port's godowns at Port Cochin.

2. Goods other than bag cargo shall be allowed to remain free of charge for six working days and bag cargo for three working days in addition to Sundays and holidays reckoned from the date of completion of steamers' discharge in the case of imports and from the actual day of the receipt of the goods in the premises in addition to the days the vessel in which shipment is effected remains in port in the case of exports. In calculating the free period, the day of landing and the day of clearance in respect of imports and the day of receipt and the day of shipment in the case of exports will also be reckoned as free days.

NOTE.—In addition to the above free days, the following periods shall be allowed free storage:—

(a) Any period during which the Head of the Customs Department at the Port certifies that the goods were detained by him for examination under section 32 or for tests under sections 194 and 195 of the Sea Customs Act, 1879 (VIII of 1879) other than for the ordinary process of appraisal and that the detention was not attributable to any fault or negligence on the part of importers.

(b) Any period during which goods are detained by the Health Officer or any other officer duly authorised by the Administrative Officer, Cochin Harbour, in this behalf, before being destroyed.

3. (a) No goods shall be brought into the Port's godowns for shipment without a duly passed export application. All goods so brought and shipped shall

be allowed free storage in the godowns provided for the class of goods in question as mentioned in Rule 2 above.

(b) Goods not shipped will not be allowed free storage and shall be liable to the payment of godown rent as per schedule for the entire period the goods remain in the Port premises.

(c) In the case of salved goods six working days excluding Sundays and holidays shall be allowed free from the days on which the goods are actually salved.

4. After the expiry of free days, godown rent shall be levied on import and export goods at the rates prescribed in the scheduled below:—

A. SCHEDULE OF GODOWN RENT ON IMPORT GOODS

Item No.	Classification	How charged	Rate
1	(a) Goods left lying in the godowns or in open space and on which landing fees and wharfage are fixed on weight or measurement.	Per ton per day.	1st week 0 40 2nd week 0 80 Succeeding period 1 20
	(b) Liquids left lying in the godowns or in open space and on which landing fees and wharfage are fixed on gillage basis.	per ton (equivalent to 216 gallons) per day.	1st week 0 40 2nd week 0 80 Succeeding period 1 20

NOTE.—For determining the rates on fractions of tons, the same method as for calculating landing and shipping fees and wharfage will be adopted.

(c) Goods left lying in the godowns or in open space on which the rate of landing fees and wharfage is fixed "per each"/ "per package"/ "per number"	Per each package/ number per week or part of a week.	1st week 25 per cent of the landing fees. 2nd week 50 percent of the landing fees Succeeding period 100 per cent. of the landing fees.
2 Sweeping collected on Board	Godown rent as applicable according to above classifications.	
3 Goods from unknown vessels	Godown rent as applicable according to the above classification, up to a maximum of two months only.	
4 Salved goods.	Godown rent as applicable according to the above classifications.	
5 Overcarried cargo	Godown rent will be charged at the rate applicable to the original consignment.	
6 Packages which have been landed empty or partly empty.	Godown rent as applicable according to the above classifications.	
7 Uncleared goods left lying in the Transit Shed or open transit spaces for over four months pending disposal either by clearance or sale.	Godown rent as applicable according to the above classification up to and including the date of clearance or the date of sale.	

B. SCHEDULE OF GODOWN RENT ON EXPORT GOODS

Item No.	Classification	How charged	Rate
1	(a) General cargo	Per ton per day.	Rs. nP 0 20
		1st week	
		2nd week	0 40
		Succeeding period	0 60
	(b) Goods on which the rate of shipping fees is fixed 'per each'.	Per package per week or part of a week	25 per cent of the shipping fees.
		2nd week	50 per cent of the shipping fees.
		For each succeeding week.	10 per cent of the shipping fees.
2	Salved goods	Same as under 1 above.	
3	Shut out goods	Same as under 1 above.	

NOTE.—For determining the rates of fractions of tons, the same method as for calculating landing and shipping fees will be adopted.

5. No free period shall be allowed in respect of goods free of shipping fees.

6. The lowest charge payable under these rules will be twenty-five naye Paise.

7. The Administrative Officer, Cochin Harbour, may in special cases, remit the whole or any portion of the charges leviable under these rules.

8. The Port does not assume any custody of or responsibility for goods. They remain on port premises in the custody and at the sole risk and responsibility of the owners or steamer agents as the case may be.

9. The Port does not undertake to supply any labour for handling goods in and out of the warehouses and the parties concerned should supply their own labour.

10. "Day" for the purposes of these rules shall mean the period from 12 midnight on one day to 12 midnight on the succeeding day.

11. "Holiday" for the purposes of these rules shall mean any day declared to be holiday by the Administrative Officer, Cochin Harbour.

12. Whenever covered or open storage space at the Fort Cochin Wharf is let out on permit by the Port for the storage of import or export cargo paying landing or shipping fees, the following rates of rent shall be levied:—

(1) Covered Storage

Under permits issued by the Conservator of the Port of Cochin or any other Officer authorised by him in this behalf, for periods not exceeding one year, Rs. 15-00 per 100 sq. ft. or less per calendar month or part thereof.

(2) Open Space

Under permits issued by the Conservator of the Port of Cochin or any other Officer authorised by him in this behalf, for periods not exceeding one year, Rs. 20-00 per 1000 sq. ft. or less per calendar month or part thereof.

NOTES.—(a) If, in order to suit the convenience of the Port, a permit is granted for a fraction of a calendar month or if the permit is revoked in the course of a calendar month, rent for the actual period of occupation shall be charged on a *pro-rata* basis.

(b) Storage of goods other than import or export goods paying landing or shipping fees will not be permitted within the Fort Cochin wharf premises except with the prior written permission of the Traffic Manager which will be granted in exceptional cases at his sole discretion and on payment of an additional rent at a rate equal to the wharfage fixed for the class of goods concerned in the Port's Scale of Rates.

[No. 6B-PG(40)/87.]

D. A. R. WARRIAR, Under Secy.

CENTRAL BOARD OF REVENUE

New Delhi, the 27th May 1958

GIFT-TAX

G.S.R. 430.—In exercise of the powers conferred by section 46 of the Gift-tax Act, 1958 (18 of 1958), the Central Board of Revenue hereby makes the following rules, namely:—

1. Short title and commencement.—(1) These rules may be called the Gift-tax Rules, 1958.

(2) They shall be deemed to have come into force on the 1st day of April, 1958.

2. Definitions.—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Gift-tax Act, 1958;
- (b) "Form" means a Form appended to these rules;
- (c) "section" means a section of the Act;
- (d) "tax" means the gift-tax payable under the Act.

3. Return of Gifts.—The return of gifts to be furnished by a person to the Gift-tax Officer under sub-section (1) or sub-section (2) of section 13 or section 14 shall be in Form A and shall be verified in the manner specified therein.

4. Assessment and notice of demand.—(1) Particulars relating to the assessment of any tax, due in consequence of an order passed under the Act, shall be drawn up in Form B.

(2) Notice of demand under section 31 shall be in Form C.

5. Appeal to Appellate Assistant Commissioner.—(1) An appeal under section 22 shall be—

- (a) in Form D, if the assessee objects to the value of his taxable gifts determined under the Act or to the amount of tax determined as payable by him under the Act or denies his liability to be assessed under the Act;
- (b) in Form E, if the assessee objects to any penalty imposed by the Gift-tax Officer under section 17;
- (c) in Form F, if the assessee objects to any order of the Gift-tax Officer under sub-section (2) of section 20;
- (d) in Form G, if the assessee objects to any penalty imposed by the Gift-tax Officer under sub-section (1) of section 46 of the Income-tax Act as applied under section 33 for the purpose of gift-tax.

(2) Every such appeal shall be accompanied by a copy thereof and shall be verified in the manner specified in the Form applicable thereto.

6. Appeal to Appellate Tribunal.—(1) An appeal to the Appellate Tribunal under section 23 or section 25 shall be in Form H and shall be verified in the manner specified therein.

(2) The appeal must be accompanied by (i) two copies thereof, (ii) the original copy of the order appealed against or a certified copy thereof, together with a copy of the same, and (iii) two copies of the order of the Gift-tax Officer relating thereto.

7. Application for reference to High Court.—An application under sub-section (1) of section 26 requiring the Appellate Tribunal to refer to the High Court any question of law shall be in Form I.

8. Verification by whom to be signed.—Verification for the purposes of these rules shall be signed—

- (a) in the case of an individual, by the individual himself;
- (b) in the case of a Hindu undivided family, by the manager or karta;
- (c) in the case of a company, by the principal officer;
- (d) in the case of a firm, by a partner; and
- (e) in the case of any other association, by a member of the association.

9. Qualifications of certain persons to appear as authorised representatives.—Any person may, if authorised by the assessee in writing in this behalf, represent him for the purpose of section 43 provided that—

- (i) such person is an Income-tax practitioner as defined in clause (iv) of sub-section (2) of section 61 of the Income-tax Act;
- (ii) he has at any time before the 1st day of April, 1958, appeared before any Income-tax authority in his capacity as Income-tax practitioner; and
- (iii) he is not disqualified to represent an assessee in any income-tax proceeding by reason of any direction made under sub-section (3) of section 61 of the Income-tax Act.

10. Valuation of Property.—(1) The value of a policy of insurance shall be its cash surrender value on the date on which the gift was made.

(2) Where the articles of association of a private company contain restrictive provisions as to the alienation of shares, the value of the shares, if not ascertainable by reference to the value of the total assets of the company, shall be estimated to be what they would fetch if on the date of gift they could be sold in the open market on the terms of the purchaser being entitled to be registered as holder subject to the articles, but the fact that a special buyer would for his own special reasons give a higher price than the price in the open market shall be disregarded.

(3) The value of an interest in a firm or association of persons shall be determined in accordance with the following provisions, namely:—

- (a) The excess of the market value of the assets of the firm or association over its liabilities (excluding reserves) shall be determined as on the date of gift.
- (b) The excess aforesaid shall be allocated among the partners of the firm or members of the association in accordance with the agreement of partnership or association for the distribution of assets in the event of dissolution of the firm or association, or in the absence of any such agreement, in the proportion in which the partners or members are entitled to share profits.
- (c) The total of the amount allocated under clause (b) to each partner or member together with the capital contributed by him shall be treated as the value of his interest.

(4) The value of any other property not saleable in the open market shall be determined by the Board.

FORM 'A'

Return of Gifts under Sub-Section (1) or Sub-Section (2) of Section 13 or Section 14 of the Gift Tax Act, 1958

(Please see rule 3)

Gift-tax assessment year—

Previous year (commencing on—and ending on—)

Name of the assessee

Address to which notices, and other communications should be sent—

Status:

Individual

Hindu undivided family*

Company

Firm

Association of persons

{ *Citizen of India
Not a citizen of India

{ *Resident
Not resident

{ *Ordinarily resident
Not ordinarily resident

*Please delete portions inapplicable.

PART I**Value of taxable gifts made during the previous year**

(Please see the Notes below)

Rs.

1. Value of gifts of immovable property situated in taxable territories.
[Details to be given in Annexure A (Part II)]
2. Value of gifts of movable property situated in taxable territories.
[Details to be given in Annexure B (Part II)]
3. Value of gifts of movable property situated outside taxable territories.
[Details to be given in Annexure C (Part II)]

NOTE:—Information need be furnished *only by citizen of India, ordinarily resident* in taxable territories and by Hindu undivided families, companies, firms and associations of persons *resident in taxable territories*.

4. Total value of gifts referred to in items 1, 2 and 3
5. Value of gifts included in item 4 but claimed to be exempt under sub-section (1) of section 5
[Details to be given in Annexure D (Part II)]
6. Value of gifts exempt under sub-section (2) of section 5
7. Total value of gifts exempt under the Act (i.e., total of items 5 and 6)
8. Value of taxable gifts (i.e. the difference between item 4 and item 7)

NOTES :

1. "Taxable territories" means India excluding the State of Jammu & Kashmir
2. Exemption under sub-section (1) or (2) of section 5 is not available to gifts referred to in sub-section (3) of section 5.

PART II

(Please see the Notes below Annexure D)

ANNEXURE A

(Please see item 1 of Part I)

Details of gifts of immovable property situated in Taxable territories

Serial number	Full description of production	Date of gift	Value of gift	Name and full address of donee
1	2	3	4	5

ANNEXURE B

(Please see item 2 of Part I)

Details of gifts of movable property situated in taxable territories

Serial Number	Full description of [movable property gifted]	Date of gift	Value of gift	Name and full address of donee
1	2	3	4	5

ANNEXURE C

(Please see item 3 of Part I)

Details of gifts of movable property situated outside taxable territories

Serial Number	Full description of property gifted	Date of gift	Value of gift	Name and full address of donee
1	2	3	4	5

ANNEXURE D

(Please see item 5 of Part I)

Details of gifts in respect of which exemption is claimed under sub-section (1) of Section 5.

Serial Number	Reference to Annexure A, B or C		Value of gift claimed to be exempt	Clause under which exemption is claimed
	Serial Number	Annexure		
1	2	3	4	5

NOTES:—1. Please list each item of property gifted one below the other.

2. If the space for one Annexure is found insufficient, please give information in the form concerned in separate sheets, duly signed.

3. Where gifts are evidenced by registered deeds or other documents, please attach certified copies thereof.

4. In column 2 of Annexures B and C, please indicate whether the property consists of cash, securities, share in firm, shares in limited companies, insurance policies, jewellery, bullion, etc.

PART III

NOTE.—Please show in this part any transfer of property which has not been included in Annexure A, B, C or D in Part II, which the assessee claims is not a Taxable Gift.

A.—Details of transfers of property made by the assessee during the previous year.

Serial Number	Full description of property transferred	Date of transfer	Name and address of the transferee	Value of consideration	Consideration actually received
1	2	3	4	5	6

B.—Details of release, discharge, surrender, forfeiture or abandonment made by the assessee of any debt, contract or other actionable claim or of any interest in property.

Serial Number	Full description of the release, discharge, surrender etc.	Date of release discharge, surrender etc.	Name and address of the person in whose favour the release, discharge, surrender, etc., was made
1	2	3	4

C.—Details of property to which originally the assessee was absolutely entitled, and which has been vested in the assessee and another person jointly.

Serial Number	Full description of property	Date of vesting in joint ownership	Name and address of the person or of each person who is a joint owner
1	2	3	4

VERIFICATION

I, I....., declare that to the best of my knowledge and belief the information given in Parts I, II and III of this Return is correct and complete and that no gift which is required to be taken into consideration in computing the taxable gifts made during the previous year ended on.....has been omitted.

2. I further declare that I was a *citizen of India and was *ordinarily resident in the territories to which the Gift-tax Act, 1958, extends, during the previous year ended on.....
 not a citizen of India not ordinarily resident

I further declare that the *Hindu undivided family/*company/*firm/*association of person, resident* in the territories, to which the Gift-tax Act, 1958, extends, during the previous year ended on.....
 not resident

Place..... Signature
 Date..... **Status

**State here whether individual, Hindu undivided family, company, firm, or association of persons.

*Please delete portions inapplicable.

Please note that the verification should be signed

- (a) in the case of an individual, by the individual himself ;
- (b) in the case of a Hindu undivided family, by the manager or karta ;
- (c) in the case of a company, by the principal officer ;
- (d) in the case of a firm, by a partner ; and
- (e) in the case of any other association, by a member of the association.

PART IV

Details of payments made under Section 18.

Reference to Annexure A, B or C	Amount paid	Date of payment	Treasury where paid and Chalan No.
Serial Number	Annexure		
1	2	3	5

FORM B

ASSESSMENT FORM

[Please see rule 4(1)]

Assessment for under section.....
of the Gift-tax Act, 1958.

Name of assessee.....

Status

Individual	{	*Citizen of India	{	*Ordinarily resident 1(1).
				Not ordinarily resident 1(2)
		Not a citizen of India 1(3).		

	Resident	Not resident
*Hindu undivided family	2(I)	2 (2)
Company	3(I)	3 (2)
Firm	4(I)	4 (2)
Association of persons	5 (I)	5 (2)

Circle

Number in General

Serial No. in the batch Index Register

Description of gift Code No. Value adopted in assessment

		Rs.
A. Property situated in taxable territories		
(a) Immovable property	100	..
(b) Movable property	110	..
B. Property situated outside taxable territories		
Movable property	200	..
C. Total of A and B		

Details of Gifts Exempt under Section 5(1)

		Rs.
(a) of savings certificates (cl. iii).	411	..
(b) to Government or local authority (cl. iv).	412	..
(c) to institutions or funds to which section 15B of Income-tax Act applies (cl. v)	413	..
(d) for other charitable purposes (cl. vi)	414	..
(e) on the occasion of marriage (cl. vii)	415	..
(f) to spouse (cl. viii)	416	..
(g) of policies of insurance or annuity (cl. ix)	417	..
(h) under will (cl. x)	418	..
(i) in contemplation of death (cl. xi)	419	..
(j) for education of children (cl. xii)	420	..
(k) to employees by way of bonus etc. (cl. xiii)	421	..
(l) bonafide for purposes of business, profession or vocation (cl. xiv)	422	..
(m) to Bhoodan or Sampattidan (cl. xv)	423	..
(n) out of privy purse (cl. xvi)	424	..

*Please delete portions inapplicable.

D. Total value of the gifts exempted under section 5(1).

	Code No.	Value adopted in assessment
E. Value of gifts exempt under section 5(2)	45 ¹	Rs. ..
F. Value of taxable gifts made during the year [C—(D+E)]		..
G. Gift-tax payable on F.		..
H. Payments made under section 18	511	..
I. 10% credit on H	512	..
J. Net amount of gift-tax payable [G—(H+I)].		..

Gift-tax officer

Date

Address

FORM C

[Please see rule 4(2)]

Notice of demand under section 31 of the Gift-tax Act, 1958

To

.....
.....

Status

G.I.R. No.

This is to give you notice that for the assessment year a sum of Rs.* as specified in Form B being penalty under section has been determined to be payable by you.

2. The amount is payable on or before the to the Treasury Officer/
*Sub-Treasury Officer at/Agent, State Bank of India...../
Reserve Bank of India, and if the amount is so paid, you will be granted a receipt. A chalan is enclosed for the purpose.

3. If you do not pay the amount on or before the date specified above, you will be liable under section 46(1) of the Income-tax Act, as applied for the purposes of gift-tax by section 33 of the Gift-tax Act, 1958, to a penalty which may be equal to the amount of the tax due from you.

*4. If the total amount due, including the penalty, is not paid on or before...., you will be liable to a further penalty (and a warrant of distress may be issued for the recovery of the whole amount due with costs).

*5. The assessment has been made under sub-section (5) of section 15 of the Gift-tax Act, 1958, because you failed:
to make a return of gifts under section 13(2).
to comply with the terms of the notice issued under section 15(2).
to comply with the terms of the notice issued under section 15(4).

6. If you intend to appeal against the assessment/penalty, you may present an appeal under sub-section (1) of section 22 to the Appellate Assistant Commissioner of Gift-tax at within 30 days of the receipt of this notice in Form D, or E or G, as the case may be, duly stamped and verified as laid down in that Form.

Place

Date

Gift-tax Officer.

Address

.....

*Please delete portions inapplicable.

FORM D

[Please see rule 5(1) (a)]

Appeal under section 22 of the Gift-tax Act, 1958, against assessment to gift-tax.
To

The Appellate Assistant Commissioner of Gift-tax,

.....

The day of 19 ..

The petitioner of residing at (Post Office)
 (District) (State) Showeth as follows:

1. Under section 15 of the Gift-tax Act, 1958, for the assessment year.....
 - (a) the value of the taxable gifts of your petitioner for the previous year ended on has been determined at Rs.
 - (b) the amount of gift-tax payable by your petitioner has been determined at Rs.
2. The notice of demand attached hereto was served upon your petitioner on.....
3. The assessment has been made under sub-section (1)/sub-section (3)/sub-section (5), of section 15 by the Gift-tax Officer,.....
4. Your petitioner claims that—
 - * (a) the value of his taxable gifts for the previous year was Rs.
 - * (b) the amount of gift-tax payable by him works out at Rs.
 - * (c) he is not liable to be assessed under the Act.
5. For the reasons stated in the grounds of appeal below, your petitioner prays that his claim may be allowed and appropriate relief granted.
6. The address for service of notices on the petitioner is

Grounds of Appeal.

1.
2.
3.

Signature

VERIFICATION

I,, the petitioner named in the above petition, do hereby declare that what is stated therein is true to the best of my information and belief.

Place

Date

Signature

Status

(State whether individual, Hindu undivided family, company, firm or association of persons).

Please note:—

- (1) The appeal and the verification should be signed—
 - (a) in the case of an individual, by the individual himself;
 - (b) in the case of a Hindu undivided family, by the manager or karta;
 - (c) in the case of a company, by the principal officer;
 - (d) in the case of a firm by a partner; and
 - (e) in the case of any other association, by a member of the association.
- (2) If the space for Grounds of Appeal is insufficient, they may be set out in an annexure duly signed.
- (3) Every appeal should be accompanied by a copy thereof.

*Please delete portions inapplicable.

FORM E

[Please see rule 5(1)(b)]

Appeal under section 22 of the Gift-tax Act, 1958, against the levy of penalty under section 17 of the Act.

To

The Appellate Assistant Commissioner of Gift-tax,

The.....day of.....19.....

In the matter of the gift-tax assessment for the assessment year.....

The petitioner of....., residing at.....

-(Post Office)..... (District)..... (State)
.....showeth as follows:—

1. Under section 17 of the Gift-tax Act, 1958, a penalty of Rs.....
has been imposed on your petitioner by the Gift-tax Officer,

2. The notice of demand attached hereto was received by your petitioner
on.....

3. * (a) Your petitioner had reasonable cause for not furnishing the return
under sub-sec. (1)/(2) of sec. 13
of gifts which he was required to furnish— section 16

or for not furnishing it within the time allowed, and in the manner required.

* (b) Your petitioner had reasonable cause for not complying with the notice
under sub-section (2)/(4) of section 15.

* (c) Your petitioner did not conceal the particulars of any gift or deliberately
furnish inaccurate particulars thereof.

4. For the reasons given in the grounds of appeal below, your petitioner prays
that the order of the Gift-tax Officer imposing penalty may be set aside or other
appropriate relief granted.

5. The address for service of notices on the petitioner is.....
.....

Grounds of Appeal

1.
2.
3.

Signature.....

VERIFICATION

I,, the petitioner named in the above
petition, do hereby declare that what is stated therein is true to the best of my
information and belief.

Signature.....

Status.....

(State whether individual, Hindu
undivided family, company, firm
or association of persons.)

Place.....

Date.....

* Please delete portions inapplicable.

Please note:

- (1) The appeal and the verification should be signed—
 - (a) in the case of an individual, by the individual himself;
 - (b) in the case of a Hindu undivided family, by the manager or karta;
 - (c) in the case of a company, by the principal officer;
 - (d) in the case of a firm, by a partner; and
 - (e) in the case of any other association, by a member of the association.
2. If the space for Grounds of Appeal is insufficient, they may be set out in an annexure duly signed.
3. Every appeal should be accompanied by a copy thereof.

FORM F

[Please see rule 5(1) (c)]

Appeal under section 22 of the Gift-tax Act, 1958, against the Gift-tax Officer's order under section 20(2)**To**

The Appellate Assistant Commissioner of Gift-tax,

The.....day of.....19.....

The petition of....., residing at.....
(Post Office)..... (District)..... (State).....

1. Your petition who belonged to a Hindu undivided family brought to the notice of the Gift-tax Officer at the time of assessment for the assessment year.....that a partition had taken place among the members of the family on.....and prayed that an order might be recorded to that effect under section 20(1) of the Gift-tax Act, 1958.

2. By his order, dated the.....(copy enclosed), intimation of which was received by your petitioner on....., the Gift-tax Officer,has refused to record an order as prayed for in paragraph 1.

3. For the reasons stated in the grounds of appeal below, your petitioner prays—

- (i) that his claim that the joint family property has been partitioned as a whole in definite portions be accepted;
- (ii) that the Gift-tax Officer may be directed to make the assessment as laid down in section 20(1).

4. The address for service of notices on your petitioner is.....

Grounds of Appeal

1.
2.
3.

Signature.....

VERIFICATION

I,, the petitioner named in the above petition, do hereby declare that what is stated therein is true to the best of my information and belief.

Signature.....

Place.....

Date.....

Please note:—

- (1) The appeal and the verification should be signed by the petitioner himself;
- (2) If the space for grounds of appeal is insufficient they may be set out in an annexure duly signed.
- (3) Every appeal should be accompanied by a copy thereof.

FORM G

[Please see rule 5(1)(d)]

Appeal against penalty imposed under section 46(1) of the Indian Income-tax Act, 1922, as applied under section 33 of the Gift-tax Act, 1958

To

The Appellate Assistant Commissioner of Gift-tax,

The.....day of.....19.....

The petition of....., residing at.....
(Post Office).....(District).....(State)
.....showeth as follows:—

1. Under section 46(1) of the Indian Income-tax Act, 1922, as applied for the purposes of Gift-tax by section 33 of the Gift-tax Act, 1958, the Gift-tax Officer,has by his order dated.....(copy enclosed) imposed a penalty of Rs.....on your petitioner.

2. The notice of demand attached hereto was served on your petitioner on.....

3. The amount of tax due for payment in respect of the assessment year.....is Rs.....and your petitioner has paid that amount.

4. For the reasons stated in the grounds of appeal below, your petitioner prays that the order of the Gift-tax Officer imposing the penalty upon your petitioner may be set aside or other appropriate relief granted.

5. The address for service of notices on your petitioner is.....

Grounds of Appeal

1.
2.
3.

Signature.....

VERIFICATION

I,, the petitioner named in the above petition, do hereby declare that what is stated therein is true to the best of my information and belief.

Signature.....

Status.....

(State here whether individual, Hindu undivided family, company, firm or association of persons.)

lace.....

Date.....

Please note:—

(1) The appeal and the verification should be signed—

- (a) in the case of an individual, by the individual himself;
- (b) in the case of a Hindu undivided family, by the manager or karta;
- (c) in the case of a company, by the principal officer;
- (d) in the case of a firm, by a partner; and
- (e) in the case of any other association, by a member of the association.

(2) If the space for grounds of appeal is insufficient they may be set out in an annexure duly signed.

(3) Every appeal should be accompanied by a copy thereof.

FORM H

[Please see rule 6]

Appeal to the Appellate Tribunal under section 23(1) or section 23(2) or section 25(1) of the Gift-tax Act, 1958.

BEFORE THE INCOME-TAX APPELLATE TRIBUNAL, BOMBAY.

No.....G.T. of 19....

(To be filled in by office)

(Appellant)	versus	(Respondent)
1. State or Union Territory in which Gift-tax assessment has been made.	
2. Gift-tax assessment year.	
3. Gift-tax Officer who passed the original order.	
4. Section of the Act under which the order aforesaid was passed.	
5. Appellate Assistant Commissioner of Gift-tax who passed the order on appeal under section 17 or section 22(5)	
or	
Commissioner of Gift-tax who passed the order on appeal under section 17 or section 24(2).	
6. Date of service of order appealed against.	
7. Address for service of notices on the appellant.	
8. Address for service of notices on the respondent.	
9. Relief claimed in appeal.	

Grounds of Appeal

1.
2.

Signature of the appellant.....

Signature of the authorised
representative, if any.....

I,, the appellant do hereby declare that what is stated above is true to the best of my information and belief.

Verified this day the.....of.....19.....

(Signature of the appellant.)

Please note:

(1) The appeal must be accompanied by (i) two copies thereof, (ii) the original copy of the order appealed against or a certified copy thereof, together with a copy of the same, and (iii) two copies of the order of the Gift-tax Officer relating thereto.

(2) An appeal by the assessee must be accompanied by a fee of rupees one hundred. The fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Gift-tax Officer, and the triplicate chalan sent to the Appellate Tribunal with the appeal. The Tribunal will not accept cheques, drafts, hundies, or other negotiable instruments.

(3) The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

(4) If the space for grounds of appeal is insufficient, they may be set out in an annexure duly signed.

(5) Where the assessee is the appellant, against "respondent" should be shown:

(a) the Gift-tax Officer, or the Appellate Assistant Commissioner, or the Commissioner of Gift-tax concerned, if the appeal is under section 23(1); or

(b) the Commissioner of Gift-tax concerned, if the appeal is under section 25(1).

(6) The appeal and the verification should be signed—

(a) in the case of an individual, by the individual himself;

(b) in the case of a Hindu undivided family, by the manager or karta;

(c) in the case of a company, by the principal officer;

(d) in the case of a firm, by a partner; and

(e) in the case of any other association, by a member of the association.

FORM I

[See rule 7]

Reference application under section 26(1) of the Gift-tax Act, 1958.

BEFORE THE INCOME-TAX APPELLATE TRIBUNAL, BOMBAY.

The.....day of.....19....

In the matter of the assessment to Gift-tax of.....
for the assessment year.....

R.A. (G.T.) No.....

(To be filled in by office)

(Applicant)

versus

(Respondent)

State or Union Territory from which the application is filed.
Name and number of the appeal which gives rise to the reference.
The applicant states as follows:—

1. That the appeal noted above was decided by the Appellate Tribunal on

2. That the order in appeal was served on the applicant on.....

3. That the facts which are admitted and/or found by the Appellate Tribunal, and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.

4. That the following questions of law arise out of the order of the Appellate Tribunal:—

- 1.
- 2.
- 3.
- 4.

5. That the applicant, therefore requires under sub-section (1) of section 26 of the Gift-tax Act, 1958, that a statement of the case be drawn up and the questions of law raised in paragraph 4 above be referred to the High Court.

6. That the documents or copies thereof, as specified below (the translation in English of the documents, where necessary, is annexed) be forwarded to the High Court with the statement of the case.

.....
(Signature of the applicant.)

Date.....

Address.....

.....
(Signature of authorised
representative, if any.)

Date.....

Please note:

(1) The application must be made within *ninety* days of the date upon which the applicant is served with the order of the Appellate Tribunal which gives rise to the reference.

(2) Where application is made by an assessee, it must be accompanied by a fee of rupees one hundred. The fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India, after obtaining a chalan from the Gift-tax Officer. The Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

(3) Where assessee is the applicant, against 'respondent' should be shown the Commissioner of Gift-tax concerned.

(4) The application should be signed—

- (a) in the case of an individual, by the individual himself;
- (b) in the case of a Hindu undivided family, by the manager or karta;
- (c) in the case of a company, by the principal officer;
- (d) in the case of a firm, by a partner; and
- (e) in the case of any other association, by a member of the association.

[No. G.T. 1/58.]

B. M. MITTRA, Secy.